

# INDIANA INSTRUCTIONS

1. Foreign Insurance Companies are no longer required to submit a hard copy or diskette of their Annual or Quarterly Statements to Indiana as of year end 2002. Some state specific items are required electronically and in hardcopy (see checklist).
2. All Annual Statements must be typewritten and properly bound; and loose leaf sheets or pencil copies will not be accepted. Companies that have a software package may print their statements as long as they are in the NAIC format. Statements that are received that do **not** follow the above specifications, may be returned and be subject to penalty. The Annual & Quarterly Statements must be submitted in the Form prescribed by the NAIC Annual Statement Instructions.
3. Changes to the 2002 Annual Statement as the result of correspondence with this Department, or due to the requirements of other Departments of which this Department has been notified, should be taken into consideration in preparing the 2002 Annual Statement.
4. Changes resulting from a Department Examination must be reflected in the Annual Statement.
5. Indiana stock companies must comply with Rules 11 & 12 issued in 1966.
6. Statement of Condition – Section 2 - Indiana Code 27-1-18-5:  
At the time of filing its annual statement, an alien or foreign company shall submit, on a form prescribed by the department, a condensed statement of its assets and liabilities as of December 31 of the preceding year. If the department, on examination of such statement, determines from information available to it that it is true and correct, it shall cause such statement to be published in a newspaper in this state selected by the department. In the event the department determines that the statement submitted by a company is inaccurate or incorrect, it shall, after giving the company notice to the proposed changes and an opportunity to be heard, certify the corrected statement and proceed with its publication as above provided. The company shall bear the expenses of the publication, but in no event shall an amount exceeding forty dollars (\$40) be charged for such publication.
7. Detailed filing instructions are attached.

	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
A	Required Filings Contact Person:	<a href="http://www.in.gov/idoi/statements/AnnualFilings.html">www.in.gov/idoi/statements/AnnualFilings.html</a> , Karen Kennedy at 317-232-5692 or <a href="mailto:kkennedy@doi.state.in.us">kkennedy@doi.state.in.us</a>
B	Mailing Address (Domestic Co's and Domestic & Foreign HMO's):  Email Address (Foreign Co's):	Attn: Financial Services Indiana Department of Insurance 311 W. Washington St., Suite 300 Indianapolis, IN 46204-2787  <a href="mailto:fnclsvcs@doi.state.in.us">fnclsvcs@doi.state.in.us</a>  Email the documents to address shown, with the type of filing, NAIC#, and name of company on the subject line (AS - 12345 – ABC Insurance Company). Codes for the type of filings are: AS=annual statement; QS=quarterly statement; AAS=amended annual statement filing; AASP=amended annual statement pages; AQS=amended quarterly statement; or AQSP=amended quarterly statement pages. In the body of the email please include a contact person, their email address and phone number.
C	Mailing Address for Filing Fees:	Bank Lock Box Indiana Department of Insurance Post Office Box 636 Indianapolis, IN 46255  Jennifer Ault 317-232-3520
D	Mailing Address for Premium Tax Filings & Payments:	Bank Lock Box Indiana Department of Insurance Post Office Box 577 Indianapolis, IN 46255 <b>Payments must be sent via U.S. mail or Postal Express. Items requiring signature will not be accepted.</b>  Barbara Johnson, 317-232-1993
E	Delivery Instructions:	All filings must be postmarked no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.
F	Late Filings:	Annual Statement: Per I.C. 27-1-20-21.2, a \$500 late fee may be assessed if the Annual Statement is not received in our office on or before March 1 (postmark date accepted). Premium Tax: The penalty for non-filing is \$100 per day. The penalty for late filing is 1% of the payment due for each month or part of a month. Audited Financial: Per I.C. 27-1-3.5-16, a \$50 per day fee will be assessed if the Audited Financial Statements are not received by June 1.
G	Original Signatures:	Annual Statements, Actuarial Opinions, Quarterly Statements, SVO Compliance Certification, Risk Based Capital Report, Holding Company Registration Statements, and Trusteed Surplus Statements must have an original signature.
H	Signature/Notarization/Certification	Annual Statements, Quarterly Statements, Holding Company Registration Statements, and Trusteed Surplus Statements must have an original notarization.
I	Amended Filings:	Amended items must be filed within 10 days of their amendment, along with an explanation of the amendments. Signature requirements for the original filing should be followed for any amendment
J	Exceptions from normal filings:	All exemptions or extensions for Actuarial Opinion and requests for Consolidated Audited Financial filing must be submitted by 12/1/02. Per I.C. 27-1-3.5-6, extensions for Audited Financials must be filed 10 days before the due date. Per I.C. 27-1-3.5-11 and I.C. 27-13-8-2(c), Notification of Adverse Financial Condition is due 5 business days after receipt of the accountant's report. All requests for exemptions or extensions, and the notification of adverse financial condition must be sent to:  Mark Pufahl, Chief Examiner Indiana Department of Insurance 311 W. Washington St., Suite 300 Indianapolis, IN 46204-2787

K	Bar Codes (State or NAIC)	Not used at this time
L	Affidavit of Filing and Financial Statement Attestation	This state waives foreign insurers from filing printed annual and quarterly statements and supplements. Complete the Affidavit of Filing and Financial Statement Attestation. The signature requirements for this affidavit are the same as the requirements for the annual and quarterly statement Jurat. In the event that you refile or amend any financial data, a newly completed Affidavit is required. The Affidavit shall be submitted via e-mail to <a href="mailto:fnclsvcs@doi.state.in.us">fnclsvcs@doi.state.in.us</a> . The officers shall sign the filing by placing an X by his or her name as this will serve as an electronic signature. Keep the original signed document on file in the event it is later requested.
M	NONE Filings:	File as "NA" if the form does not apply or as "NONE" if there is nothing to report.
N	Filings discontinued or modified materially since last year:	<p>Discontinued:</p> <p>Annual and Quarterly Statements for foreign companies no longer required</p> <p>Certificate of Compliance</p> <p>Certificate of Deposit</p> <p>Certificate of Valuation</p> <p>Revised forms:</p> <p>Statement of Condition – Life</p> <p>Statement of Condition – Non-Life</p> <p>New forms:</p> <p>Affidavit of Filing and Financial Statement Attestation</p>
O	Blank State Forms:	<a href="http://www.in.gov/idoi/statements/AnnualFilings.html">www.in.gov/idoi/statements/AnnualFilings.html</a> , Karen Kennedy at 317-232-5692 or <a href="mailto:kkennedy@doi.state.in.us">kkennedy@doi.state.in.us</a>
P	Annual & Quarterly Statement and Form B & C preparation only contact:	Caren Kelble (Life & Health and Fraternal) 317-233-9514 Melissa Malcom (Health, HMO & LSHMO) 317-232-1369 Dan Benefiel (P&C and Title) 317-232-5246
Q	Supplements:	Place all supplements in a 9 x 12 envelope inside the front cover of the Annual Statement. <u>DO NOT STAPLE OR GLUE ANYTHING TO THE INSIDE COVER OR JURAT PAGE OF THE ANNUAL STATEMENT.</u>
R	Exemptions/Designation	Please refer to I.C. 27-1-3.5-14 for exemptions or I.C. 27-1-3.5-8 for designation.
S	Send one copy of the following: -State Page -Life, Health & Annuity Assessment Base Reconciliation Exhibit -Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment form	Indiana Guaranty Association 2 Market Square Center, Suite 1070 251 E. Ohio Street Indianapolis, IN 46204 Phone: 317-636-8204
T	Mailing address for one copy of the Indiana Comprehensive Health Insurance Association Exhibit:  Contact for questions:	Indiana Comprehensive Health Insurance Association Attn: Client Accounting 4550 Victory Lane P. O. Box 33730 Indianapolis, IN 46203 Phone (317) 614-2018 FAX (317) 614-2011
U	Domestic Companies:	Where 2 copies of supplements are required, <u>each statement</u> should contain the required supplements. The duplicate statement should be marked "DUPLICATE".
V	Statement of Condition:	Electronic signatures must appear at the bottom of the document. Prepare and email the form in accordance with the instructions in Note B.
W	Supplemental Report #2	Complete an additional Report #2 from the NAIC blank for POS business only.
X	RBC Exemptions	If HMO/LSHMO has less than 1) 1 million in premium or 2) 1,000 members the Company may submit a written request for exemption from RBC filing requirement by 2/1/2003.
Y	CPA Qualification Letter	CPA qualification letter is required for HMO's or LSHMO's per NAIC Annual Statement Instructions.
Z	Report of Significant Deficiencies in Internal Controls	The internal control letter is required, whether or not deficiencies in internal control were noted. If the internal control letter was not issued by the auditor, please indicate so in a cover letter to be included with the audited financial statement.

**LIFE, ACCIDENT AND HEALTH INSURERS**

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_  
 Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: INDIANA Filings Made During the Year 2003

(1) Check- list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		<b>I. NAIC FINANCIAL STATEMENTS</b>						
	1	Annual Statement (8 1/2"x14")	2	1	xxx	3/1	NAIC	A-Q,U
	1.1	Printed Investment Schedule detail (Pages E01-E25)	2	1	xxx	3/1	NAIC	A-Q,U
	2	Quarterly Financial Statement (8 1/2" x 14")	2	1	xxx	5/15, 8/15, 11/15	NAIC	A,B,E,G,H,I,M,P,U
	3	Separate Accounts Annual Statement (8 1/2"x14")	2	1	xxx	3/1	NAIC	A-Q,U
		<b>II. NAIC SUPPLEMENTS</b>						
	10	Accident & Health Policy Experience Exhibit	2	1	xxx	4/1	NAIC	A,B,E,M,Q,U
	11	Credit Insurance Experience Exhibit	2	1	xxx	4/1	NAIC	A,B,E,M,Q,U
	12	Interest Sensitive Life Insurance Products Report	2	1	xxx	4/1	NAIC	A,B,E,M,Q,U
	13	Investment Risk Interrogatories	2	1	xxx	4/1	NAIC	A,B,E,M,Q,U
	14	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	2	1	xxx	4/1	NAIC	A,B,E,M,Q,S,U
	15	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	2	1	xxx	4/1	NAIC	A,B,E,M,Q,S,T,U
	16	Long Term Care Experience Reporting Forms	2	1	xxx	4/1	NAIC	A,B,E,M,Q,U
	17	Long Term Care Insurance Exhibit	2	1	xxx	3/1	NAIC	A,B,E,M,Q,U
	18	Management Discussion & Analysis	2	1	xxx	4/1	Company	A,B,E,Q,U
	19	Medicare Supplement Insurance Experience Exhibit	2	1	xxx	3/1	NAIC	A,B,E,M,Q,U
	20	Risk-Based Capital Report	1	1	xxx	3/1	NAIC	A,B,E,G,M,Q
	21	Schedule SIS	2	N/A	N/A	3/1	NAIC	A,B,E,M,Q,U
	22	Statement of Actuarial Opinion	2	1	xxx	3/1	Company	A,B,E,G,J,Q,U
	23	Statement on non-guaranteed elements - Exhibit 5 Int. #3.2	2	1	xxx	3/1	Company	A,B,E,Q,U
	24	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	A,B,E,M,Q
	25	SVO Compliance Certification	2	1	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,G,Q,U
	26	Trusted Surplus Statement	2	1	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,G,H,M,Q,U
	27	Workers' Compensation Carve Out Supplement	2	1	xxx	3/1	NAIC	
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	30	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	
	31	March .PDF Filing	xxx	1	xxx	3/1	NAIC	
	32	Risk-Based Capital Electronic Filing	xxx	1	N/A	3/1	NAIC	
	33	Separate Accounts Electronic Filing	xxx	1	xxx	3/1	NAIC	
	34	Separate Accounts .PDF Filing	xxx	1	xxx	3/1	NAIC	
	35	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	
	36	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	
	37	Quarterly Electronic Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
	38	Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
	40	June .PDF Filing	xxx	1	xxx	6/1	NAIC	
		<b>IV. AUDITED FINANCIAL STATEMENTS</b>						
	51	Accountants Letter of Qualifications	2	N/A	N/A	6/1	Company	B,E
	52	Audited Financial Statements	2	1	xxx	6/1	Company	B,E,F,J
	53	Audited Financial Statements Exemption Affidavit	2	N/A	N/A	6/1	Company	B,E,F,J,R,
	54	Independent CPA	2	N/A	N/A	see Note R	Company	B,R
	55	Notification of Adverse Financial Condition	2	N/A	N/A	see Note J	Company	B,J
	56	Report of Significant Deficiencies in Internal Controls	2	N/A	N/A	8/1	Company	B,E,Z
	57	Request for Exemption to File	2	N/A	N/A	12/1/2002	Company	B,J,R
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Filings Checklist (with Column 1 completed)	2	1	N/A	3/1	State	U
	102	Premium tax	1	0	1	3/1	State	D,F
	103	State Filing Fees	1	0	1	3/1	State	C
	104	Affidavit of Filing	0	0	1	3/1	State	B,F,L,N
	105	Basket Clause (paragraph 20)	2	N/A	N/A	3/1	State	B,M,P,Q,U
	106	Certificate of Advertising	2	N/A	1	3/1	State	A,B,U
	107	Credit Affidavit	2	N/A	N/A	3/1	State	A,B,M,U
	108	Holding Company Registration (Form B & C )	1	N/A	N/A	3/15	Company	B,E,G,H
	109	Listing of Investments reported under I.C. 27-1-12-2(b)(17A), I.C. 27-1-12-2(b)(17B), and I.C. 27-1-12-2(b)(30A)	2	N/A	N/A	3/1	State	B,M,P,Q,U
	110	State Page – Direct Business Written in Indiana	3	N/A	1	3/1	NAIC	B,E,M,T,U
	111	Statement of Condition	N/A	N/A	1	3/1	State	A,B,E,N,V
	112	Supplement to the State of Indiana Health Exhibit (ICHIA)	3	N/A	1	3/1	ICHIA	B,M,U,T

\*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and the NAIC and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state.

**\*\*If Form Source is NAIC, the form should be obtained from the appropriate vendor.**